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**Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, DC 20554**

ACS of Anchorage, Inc. and
ACS of Fairbanks, Inc.

Emergency Petition for Declaratory Ruling
And Other Relief Pursuant to Section 201(b)
And 252(e)(5) of the communications Act

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WC Docket No. 02-_____

Affidavit of William J. Wilks

William J. Wilks, being first duly sworn, deposes and states as follows:

1. My name is William J. Wilks. My business address is 600 Telephone Avenue, Anchorage, Alaska 99503. I am employed by Alaska Communications Systems Holdings, Inc., ("ACS") in the capacity of Manager of Economic Analysis. My resume is attached as Exhibit WJW-1, which details my qualifications and experience.

2. The purpose of my affidavit is two fold. First I will describe the cost model prepared by ACS under my supervision ("ACS v 7.2") for use in Docket No. U-96-89¹ for setting UNE loop rates in Anchorage, Alaska. ACS also filed an earlier version of its v 7.2 model ("ACS v 6.2") in the interconnection arbitration proceeding in Fairbanks and Juneau

¹ In the Matter of the Petition by GCI COMMUNICATIONS CORP. d/b/a GENERAL COMMUNICATION, INC., and d/b/a GCI for Arbitration under Section 252 of the Telecommunications Act of 1996 with the MUNICIPALITY OF ANCHORAGE d/b/a ANCHORAGE TELEPHONE UTILITY a/k/a ATU TELECOMMUNICATIONS for the Purpose of Instituting Local Exchange Competition.

(Dockets U-99-141, U-99-142 and U-99-143)² for purposes of setting company specific UNE loop rates. I will describe how ACS approached developing its UNE loop cost and why this approach is fully compliant with both the Telecommunications Act of 1996 ("the Act") and the Federal Communications Commissions ("FCC") regulations in determining the cost of this network element. Second, I will provide a brief background of the orders issued by the Regulatory Commission of Alaska (RCA) that, among other things, selected the Hybrid Cost Proxy Model ("HCPM") for use in setting UNE loop rates for ACS' properties located in Fairbanks ("ACS-FBX") and Juneau ("ACS-AK") in Dockets U-99-141 and U-99-142. I will also compare and contrast the cost inputs that were advocated by the parties to these proceedings and the basis for the costs that were ultimately used to set loop rates in these locations. I will show how the cost inputs to the HCPM model selected by the arbitrator and approved by the RCA are not representative of ACS' forward-looking costs but are rather the cost of some hypothetical carrier.

Section 1 – ACS UNE Loop Cost Model (ACS v. 7.2)

3. Under my supervision ACS developed, among other things, a UNE loop cost model (ACS v 7.2), to be used in ACS-Anchorage ("ACS-ANC") arbitration interconnection proceeding (Docket U-96-89). In developing ACS v 7.2, I instructed my staff to follow the FCC's regulations specific to utilization of a forward-looking TELRIC methodology. I have fully reviewed this model and attest that it is fully compliant with the FCC's regulations using a forward-looking TELRIC methodology. This model has been independently reviewed by outside consulting firms that have also independently filed an affidavit in the ACS-ANC proceeding

² In the Matter of the Interconnection Agreement Between GENERAL COMMUNICATION, INC. AND PTI COMMUNICATIONS OF ALASKA, INC. TELEPHONE UTILITIES OF THE NORTHLAND, INC. AND TELEPHONE UTILITIES OF ALASKA, INC.

attesting that the ACS v 7.2 model is compliant with the FCC's regulations using a forward-looking TELRIC methodology³.

4. As will be explained in further detail herein, the ACS v 7.2 model fulfilled the burden of complying with the FCC's regulations pursuant to section 47 CFR Part 51. ACS v 7.2 is also compliant with the most recent opinion of the United States Supreme Court that, among other things, effectively overturned some, but not all of the Eight Circuit court of Appeals July 2000 decision in Iowa II. Specifically ACS v 7.2 comports with the FCC's hypothetical network standard pursuant to section 51.505(b)(1) which was rejected by the Eighth Circuit in Iowa II, but upon review by the U.S. Supreme Court was overturned, thereby keeping intact this section of the FCC's rules.

5. The ACS v 7.2 UNE loop cost model is based upon a total cost approach that requires that all costs associated with providing the network element are included in the incremental cost of the network element being provided. Additionally, the cost development was also grounded upon the FCC's goal that forward-looking pricing rules "most closely represent the incremental costs incumbents actually expect to incur in making network elements available to new entrants."⁴ ACS' cost model and associated inputs are based upon ACS' forward-looking costs. Furthermore, the cost inputs to ACS' cost model (cable and wire, digital loop carrier systems etc.) are based upon the forward-looking cost ACS will actually pay for these network components that make up the telephone network. The prices ACS pays for material is often

³ The independent consulting firms used by ACS to validate ACS' cost development methodology were: Parrish Blessing and Associates, National Economic Research Associates, Inc. and Network Engineering Consultants, Inc.

⁴ FCC, Local Competition First Report and order, CC Docket No. 96-325, August 7, 1996, at paragraph 685; id. at 679 (this approach "should facilitate competition on a reasonable and efficient basis by all firms in the industry by establishing prices for interconnection and unbundled elements based on costs similar to those incurred by the incumbents ...").

competitively bid, therefore, the cost inputs also reflect the prices that ACS can garner through volume purchase contracts with its vendors.

Genesis of the Cost Model:

6. ACS chose to develop its company specific forward-looking TELRIC compliant loop cost model for a number of reasons. First, the ACS v 7.2 model was developed because ACS could not rely upon the FCC synthesis model to produce UNE loop rates that reflect ACS' actual UNE loop costs. The FCC model has serious flaws and ACS brought these flaws to the RCA's attention in the form of sworn affidavits by ACS' consultants, Mr. Walter Haug and Dr. Timothy Tardiff. These affidavits are a matter of record in both the ACS-ANC arbitration proceeding (Docket U-96-89) and in the ACS-FBX and ACS-AK arbitration proceedings (Dockets U-99-141 and U-99-142). Second, the FCC has cautioned that the synthesis model may not be appropriate for setting UNE prices as the synthesis model's intended purpose was for universal service support.

7. Federal guidance for costing methodologies in a UNE context were defined in the FCC orders and several rulings on the 'Implementation of Local Provisions of the Telecommunications Act of 1996.' It was interpreted by the Economic Analysis Department at ACS that those series of 'pricing rules' were intended to provide a software tool, in the form of a cost model, that would allow State Commissions to determine prices for competitors to interconnect to and use telecom utilities' facilities and equipment. The specific UNE Pricing rules ACS applied in the UNE Cost Model v 7.2 for Anchorage, was based upon a detailed review during 1999-2000, FCC regulations including title 47 CFR §51.511,⁵ 47 CFR §51.509,⁶

⁵ 47 C.F.R. § 51.511 defines "Forward-looking economic cost per unit – (a) The forward-looking economic cost per unit of an element equals the forward-looking economic cost of the element, as defined in sec.51.505, divided by a reasonable projection of the sum of the total number of units of the element that the incumbent LEC is likely to provide to requesting telecommunications carriers and the total number of

47 CFR §51.507⁷ and 47CFR §51.505(b)(1).⁸ Section 51.505(b)(1) is specifically implemented in ACS v 7.2 for Anchorage.

8. Version 7.2 is specifically based upon a “hypothetical network design based upon a least-cost ‘most-efficient network technology’” both in the investment calculation and recovery of costs through specific pricing rules, again, pursuant to 47 CFR §51.505(b)(1)).

Costing Methodology, Model Inputs, Model Structure, Output Results:

9. ACS followed the TELRIC principles of UNE Costing, as modified specifically in Part 51 of the Commission’s rules, in researching and developing ACS v 7.2 Anchorage UNE Local Loop Forward-Looking Cost Model. The specific methodology is described below.

10. ACS followed these steps in carrying out the development of ACS v 7.2. (a): Identify the network assets attributable to a loop, based on the most efficient selection of both hypothetical feeder routes emanating from existing wire centers in the network today and the

units of the element that the incumbent LEC is likely to use in offering its own services. Sec.(b)(1) With respect to elements that an incumbent LEC offers on a flat-rate basis, the number of units is defined as the discrete number of elements (e.g., local loops or local switch ports) that the incumbent LEC uses or provides. Sec.(b)(2) With respect to elements that an incumbent LEC offers on a usage-sensitive basis, the number of units is defined as the unit of measurement of the usage (e.g., minutes of use or call-related database queries) of the element.” Other text continues in the statute.

6 47 C.F.R. § 51.509 defines “Rate structure standards for specific elements –In addition to the general rules set forth in Sec.51.507, rates for specific elements shall comply with the following rate structure rules. (a) Local loops. Loop costs shall be recovered through flat-rated charges. (b) Local switching. Local switching costs shall be recovered through a combination of flat-rated charge for line ports and one or more flat-rated or per-minute usage charges for the switching matrix and for trunk ports.” Other text continues in the statute.

7 47 C.F.R. § 51.507 defines the “General rate structure standard. (a) Element rates shall be structured consistently with the manner in which the costs of providing the elements are incurred.(b) The costs of dedicated facilities shall be recovered through flat-rated charges. (c)The costs of shared facilities shall be recovered in a manner that efficiently apportions costs among users. Costs of shared facilities may be apportioned either through usage-sensitive charges or capacity-based flat-rated charges, if the state commission finds that such rates reasonable reflect the costs imposed by the various users. (d) Recurring costs shall be recovered through recurring charges, unless an incumbent LEC proves to a state commission that such recurring costs are de-minimis. Recurring costs shall be considered de-minimis when the costs of administering the recurring charge would be excessive in relation to the amount of the recurring costs”.

8 47 C.F.R. § 51.505(b)(1) defines the “Efficient network configuration. The total element long-run incremental cost of an element should be measured based on the use of the most efficient telecommunications technology currently available and the lowest cost network configuration, given the existing location of the incumbent LEC’s wire centers.”

most efficient technology available. *(b)*: Identify the revenue producing lines/demand number of customers served by particular loop assets. *(c)*: Divide the assigned loop plant to specific demand, so that terminating plant is distinguished from transiting plant. *(d)*: Cost the assigned investment assets at forward-looking economic costs. *(e)*: Apply annual charge factors (“ACFs”) to the investment of Census Block Groups (“CBG”) area loops, in order to calculate a forward-looking long-run incremental economic cost of a UNE Local Loop in Anchorage.

11. Since Anchorage has several thousand loops, a sampling methodology of CBGs was used to select a random and representative sample of loops for the cost model. At the end of the process, a regression equation was used to interpolate and forecast both area wide and wirecenter specific UNE Local Loop Rates.

12. In order to estimate the forward-looking customers served, the Engineering Staff consulted existing customer locations and demand within a particular CBG, then applied Bellcore System Practices Fill Factors to build the hypothetical plant to “ultimate” industry standards using the Bellcore ‘Serving Area Concept’ and the Bellcore ‘Carrier Serving Area’ standards. The engineering network design standards mentioned above are documented in technical reference manuals, which ACS has filed with the RCA in Docket U-96-89 to provide support for the design of the ACS v 7.2 network. These standards have been applied and modified to Anchorage over time. The MARTENS database extract of loops in Anchorage represented revenue-producing lines by all classes of service.

13. In order to calculate forward-looking costs, ACS gathered cost quotes for each component required to provision a UNE loop element as determined by ACS’ Outside Plant Engineers using the design standards mentioned above. For each of the components, ACS collected cost quotes and provided all supporting work papers. These cost quotes, which

collectively amount to 211 pages, were made a part of the record in the Anchorage UNE proceeding (Docket U-96-89). Next, ACS' purchasing department provided the unit cost of each component identified by the engineers to provision the UNE loop element. ACS' cost analysts then input this information into its ACS v 7.2 cost model, as will be further described below to determine the total investment of the UNE loop element. The above steps set the stage for ACS to be assured that its UNE loop model would produce forward-looking cost utilizing a "least-cost" most efficient network for the following reasons. First, the engineers designed an efficient network both in terms of routing of facilities and the materials necessary for the loop element. Second, the prices used for each component of the loop element were based on ACS' current and anticipated costs. ACS' cost for each of the components of the loop element were arrived at using the procurement policies set by ACS' purchasing department. These policies require that ACS competitively bid contracts with vendors that provide the necessary components of the loop element so that ACS garners the best prices possible given its geographic location and volume purchasing requirements. Therefore, the cost inputs in the ACS v 7.2 model represent ACS' current and anticipated cost as well as the best possible costs that can be responsibly achieved based on ACS' purchasing policies. Finally, ACS believes that the best indicator of its forward-looking cost was to base its input cost on its most current and anticipated costs.

14. Once the Engineering Department had identified and had taken inventory of all loop assets for the CBGs, the ACS Economic Analysis Department entered all of the data into a Microsoft(c) Excel(C)TM collection of spreadsheets that comprise the "v 7.2 model."

15. Economic Analysis calculated the allocation percentage of each section of the loop, based on the inventoried plant data. The costing approach, which was programmed into the spreadsheet, calculated investment on a per unit, per pair basis, times the discrete units

inventoried, times the cost of items per unit, times the established allocation percentage to determine total investment per CBG. The data was then exported to and linked throughout the various spreadsheets in the model.

16. Finally, the cost model spreadsheets produced the "A-Report.xls" file, a Microsoft(c) Excel(c)(TM) spreadsheet that details for each CBG sample of loops, the specific ACF and Overhead percentages that are applicable to that CBG to determine the final UNE loop rate. The ACFs reflect ACS' cost-of-capital, depreciation, inflation based on a composite producer-price-index applicable to telecom companies, maintenance "Expense to Investment Ratios," and applicable taxes.

17. The result of the ACS v 7.2 Anchorage UNE Loop Rate, on a cumulative study-area basis is \$ 24.59 per loop per month.

Cost Input Comparison In The ACS-FBX and ACS-AK Proceeding

18. This section of the affidavit compares and contrasts the contested cost inputs to the HCPM model that was selected in the interconnection arbitration proceeding between ACS (ACS-FBX & ACS-AK) and GCI in Docket No. U-99-141, U-99-142 and U-99-143.⁹ However, a brief background of the events leading up to the submission of each parties' recommendation of cost inputs is necessary to show that more than cost inputs were at issue in this proceeding.

19. Initially, both ACS and GCI proposed different loop cost models in this proceeding. The RCA therefore ordered ACS and GCI to file briefs setting forth the method or model each party believed should be used to compute forward-looking cost figures for use in

⁹ In the Matter of the Interconnection Agreement Between GENERAL COMMUNICATIONS, INC. AND PTI COMMUNICATIONS OF ALASKA, INC. TELEPHONE UTILITIES OF THE NORTHLAND, INC AND TELEPHONE UTILITIES OF ALASKA, INC.

developing rates. ACS proposed its own company specific loop cost model ACS v 6.2 as previously described herein.¹⁰ GCI proposed that the Hatfield model, version HM 5.1, be used to compute forward-looking cost figures for use in developing rates in this arbitration. As part of its review the RCA hired a consultant to review the parties briefs and make a recommendation regarding an appropriate cost model to use in this arbitration proceeding. The Commission's consultant filed its report recommending that the Commission select the FCC's model to use to compute forward-looking cost figures. The consultant based its recommendation on a number of considerations. First, the consultant felt the FCC model, was familiar to both parties involved in the arbitration and their consultants and provided a neutral platform not subject to attack as being biased in favor of either party. In addition, the consultant felt that selection of the ACS model would place GCI at a "time and resource disadvantage" because GCI was not familiar with the ACS model while the FCC model, publicly available, had been tested and explained by the FCC. In no case did the RCA's consultant reject ACS' model on any economic principles or make any findings of fact that ACS' model is not TELRIC compliant and inconsistent with the FCC's rules on setting UNE rates.

20. ACS' comments submitted in the record of the docket point out serious flaws in the FCC model for purposes of determining prices for unbundled network elements and further recommended ACS' company specific cost model be used in this proceeding. However, the Commission adopted the use of the FCC model on the recommendation of its consultants.

21. During the arbitration proceeding ACS presented its company specific cost inputs for use in the FCC's model. The record will reflect that ACS supported each contested cost input

¹⁰ ACS' first company specific cost model for UNE loops was developed for the ACS-FBX and ACS-AK interconnection and arbitration proceeding and was titled ACS v 6.2. ACS subsequently modified its v 6.2 model to make minor adjustments to how depreciation and annual charge factors were applied to total investment. This model is now referred to as ACS v 7.2 and is virtually the same as v 6.2 other than so noted in this footnote.

using ACS' actual or anticipated forward-looking costs that it expects to incur in providing the network element. The supporting documentation included current contracts for material and labor for each cost input. GCI, on the other hand, presented its proposed cost input pitches for the FCC model relying upon one of three methods. First, GCI simply accepted the FCC default values. Second, GCI claimed to have adjusted the FCC defaults for labor and material cost differences between Alaska and the lower 48 states. Third, GCI used *its* actual costs. However, of critical importance in evaluating GCI's methods is that not one of these methods reflect ACS' actual or anticipated forward-looking costs to provide the network element. In fact, the record shows that the cost inputs used by GCI are substantially lower than ACS' actual and anticipated forward-looking costs. Furthermore, the HCPM model used in this proceeding contain approximately 1,300 inputs of which 85% remained at the FCC default levels for purposes to what was used to set the UNE loop rate in ACS-FBX and ACS-AK. Table 1.0 below compares the loop rate using the arbiters recommended decisions, which accepted all but two of GCI's proposed pitches for the FCC model, compared to a loop rate using ACS' pitches. The result of this decision by the arbiter and the RCA's subsequent acceptance of that decision result in a significant difference in the UNE loop rate set in this proceeding compared to the loop rate had ACS' actual and anticipated costs prevailed.

22. In arriving at his decision upon which pitch to accept (ACS' or GCI's) the arbiter set a threshold for evaluating the cost pitches by both parties. The arbiter determined, "As arbitrator, I find that it is permissible to use company specific information. However, consistent with the FCC's mandated forward-looking economic cost methodology, before the FCC default inputs should be replaced by company specific values, it must be shown that the proposed specific company inputs is *reflective of an efficient, least cost company in a competitive*

marketplace.”¹¹ Since this was the threshold standard upon which costs inputs were to be evaluated by the arbiter, ACS’ pitches for all but two inputs were not selected, in the opinion of the arbiter, because ACS failed to prove its cost inputs were reflective of an efficient, least cost company. Beyond the obvious that this standard is impossible to prove or disprove, what is even more disturbing is that the RCA never adopted this standard in this proceeding. The RCA simply indicated in its order that selected the HCPM model was that FCC cost defaults were to be used as the baseline and that ACS could adjust the defaults but bore the burden of proof that changes to the defaults were based on evidence of ACS’ costs. I believe that the record in this proceeding will show that ACS did present more than sufficient evidence of its company specific costs but that the threshold standard effectively eliminated any possibility that ACS’ pitches, based upon its costs would meet this impossible standard. Furthermore, the first time ACS was made aware that it would be held to this standard was in the very decision by the arbiter which was issued after all testimony had already been heard in this proceeding. As a result, even if ACS could prove that its cost inputs met the arbiters standard, the proceeding was over and ACS’ subsequent objections to the RCA on this critical issue was ignored.

23. I also believe that the arbiters decision, and the RCA acceptance of those decisions to select GCI’ cost inputs over ACS’ was flawed and runs contrary to the FCC’ own position on TELRIC. In its reply brief in the United States, *Verizon Communications, Inc. v. FCC*, the FCC stated, “The costs measured by TELRIC are nonetheless those of the incumbent itself. Those costs are based, moreover, on actual prices of equipment that is commercially available today - equipment that carriers are already using to upgrade and expand their network”. In its first report and order in the local competition docket the FCC provides additional support

¹¹ See Arbitration Decision on Model Inputs in Docket Nos. U-99-141, U-99-142 and U-99-143 page 13 lines 3 through 7 dated July 17, 2000 (emphasis added).

to use the ILEC's cost in determining the price of the network element and not the cost of FCC defaults, or minor adjustments for freight to Alaska, or another carriers cost as was recommended by GCI and accepted by the RCA.

24. Table 1 below illustrates the significant rate variance that results from using the cost inputs awarded in the ACS and GCI interconnection arbitration proceeding (Dockets U-99-141, U-99-142 and U-99-143). Both rates were generated using the FCC model. The first rate of \$19.19 represents the rate awarded in the ACS-FBX interconnection agreement. The basis of this rate reflects, except for two cost inputs, GCI's proposed cost inputs to this model. The second rate of \$35.96 reflects running the exact same FCC model used in the same arbitration proceeding but with ACS' costs. The variance in the rate, both in terms of absolute dollars and percent variance is staggering. The affidavit of Mr. Thomas Meade, filed by ACS concurrently with this affidavit, describes the economic harm ACS faces by these actions of the RCA that imposes this rate for ACS-FBX.

25.

Table 1 Loop Rate Comparison			
Arbitrated Rate	All ACS Pitch Rate	Gross Difference	Variance
\$19.19	\$35.96	(16.77)	-87%

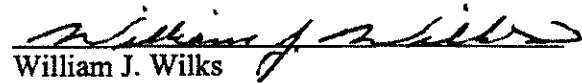
26. Finally, I have developed an additional table to reflect the cumulative affects that each cost input has on the UNE loop rate (Table 2 "Cumulative Cost Input Analysis"). The first rate in table 2 (\$19.19) represents the monthly loop rate as determined using the cost inputs awarded in the arbitration proceeding. All subsequent rates below the arbitrated rate of \$19.19 represent each of the contested cost or engineering inputs in the ACS-FBX proceeding and what the UNE loop rate would have been had ACS' forward-looking

costs been awarded. For example, had ACS' forward-looking common support costs been used in the HCPM model, the rate produced by the model would total \$25.90 per loop per month (line 2 of table 2). The loop rate results in table 2 (except for the arbitrated rate of \$19.19) are represented on a cumulative basis. In other words, the monthly UNE loop rate produced by the HCPM model would have been \$26.15 (line 3 of table 2) had ACS been awarded its common support costs and its NID Costs. Finally, had ACS been awarded all its company specific forward-looking costs the rate produced by the model would have been \$35.96.

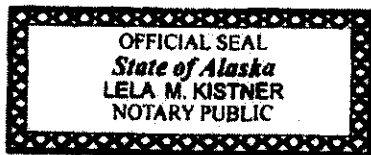
Table 2 Cumulative Cost Input Analysis	Per Loop Cost Fairbanks
Arbitrated Model Results	\$ 19.19
...+ACS Common Support Costs	\$ 25.90
...+ACS NID Costs	\$ 26.15
...+ACS Weighted Avg. Cost of Capital	\$ 28.27
...+ACS Engineering Fill Factor	\$ 28.85
...+ACS Drop Terminal Cost	\$ 30.29
...+ACS Digital Loop Carrier Cost	\$ 32.00
...+ACS Distribution Plant Mix	\$ 32.27
...+ACS Copper Feeder Plant Mix	\$ 33.02
...+ACS Fiber Feeder Plant Mix	\$ 33.76
...+ACS Duct Cost	\$ 33.76
...+ACS SAI Cost	\$ 33.77
...+ACS Drop	\$ 35.19
...+ACS Miscellaneous Costs*	\$ 35.96
All ACS Pitch	\$ 35.96

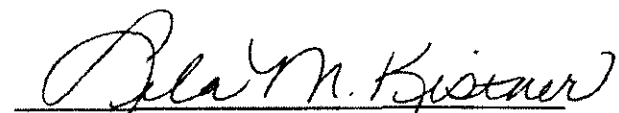
* Miscellaneous includes Switching, Manholes, and E/I Ratios.

Further Affiant Sayeth Not.


William J. Wilks

Subscribed and Sworn to before me this 22nd day of July, 2002.




Notary Public for the State of Alaska
My Commission Expires : 8/4/02

UNE Local Loop Forward-Looking Cost Model

ACS v. 6.2

Summary Report and Annual Charge Factors for Fairbanks

Fairbanks CBC's
Jan. 2000

F-REPORT.XLS
7/23/2002

Fairbanks CBC's	Investment	Allocated	Carrying Cost	Demand	Cost/Line	Cost/Line/Month
2004	\$2,327,351.02	\$938,975.83	\$285,922.57	1,172	\$ 243.96	\$ 20.33
5001	\$1,456,353.72	\$296,052.95	\$100,212.11	440	\$ 227.75	\$ 18.98
6001	\$3,140,518.26	\$1,015,418.55	\$299,009.48	1,000	\$ 299.01	\$ 24.92
6003	\$1,128,911.49	\$964,289.69	\$279,045.55	362	\$ 770.84	\$ 64.24
7003	\$2,142,464.36	\$679,182.85	\$200,665.96	948	\$ 211.67	\$ 17.64
8004	\$2,114,081.30	\$1,120,641.85	\$300,220.64	573	\$ 523.95	\$ 43.66
10002	\$5,197,829.38	\$2,504,297.49	\$763,254.41	1,143	\$ 667.76	\$ 55.65
12003	\$2,618,243.17	\$2,005,218.58	\$548,537.59	753	\$ 728.47	\$ 60.71

Total Demand 6,391

Wild Avg %	\$ Wild Avg	Forward-looking OH	UNE Loop Rate
18.34%	\$ 3.73	22.40%	\$ 4.58
8.88%	\$ 1.31	22.40%	\$ 1.80
15.85%	\$ 3.90	22.40%	\$ 4.77
5.06%	\$ 3.84	22.40%	\$ 4.45
14.83%	\$ 2.82	22.40%	\$ 3.20
8.97%	\$ 3.81	22.40%	\$ 4.79
17.88%	\$ 9.95	22.40%	\$ 12.18
11.78%	\$ 7.15	22.40%	\$ 8.75
100.00%	\$ 36.21		\$ 44.32
	Rate		

Depr,WACC & TAX Factors

ATU

7/23/2002

		GrUpROR 18.47%		file Acf_optic		DefTax:	FALSE	Capital Annual Charge Factors (RegDeprec/TaxDeprec)		
	Account	USOA Category	Economic Life	Net Salvage Percent	Adjusted Projection Life	Regulatory Deprec Method	IRS Deprec Category	SL/SL	ELG/ELG	Selected KACF
	2112	Motor Vehicles	8.00	15.00%	9.41	elg	2	21.60%	21.12%	21.12%
	2115	Garage Work Equipment	12.00	3.00%	12.37	elg	3	19.55%	19.91%	19.91%
	2116	Other Work Equipment	15.00	5.00%	15.79	elg	2	18.34%	19.07%	19.07%
	2121	Buildings	35.00	5.00%	36.84	elg	6	17.24%	18.66%	18.66%
	2122	Furniture	15.00	5.00%	15.79	elg	3	18.34%	17.81%	17.81%
	2123.1	Office Support Equipment	15.00	10.00%	16.67	elg	3	18.14%	17.75%	17.75%
	2123.2	Company Comm Equipment	7.40	2.52%	7.59	elg	2	23.84%	23.91%	23.91%
	2124	Computers	6.00	15.00%	7.06	elg	2	24.73%	24.70%	24.70%
	2212	Digital Switching	10.00	7.00%	10.75	elg	2	20.50%	20.42%	20.42%
	2220	Operator Systems	9.41	-0.41%	9.37	elg	2	21.64%	21.60%	21.60%
	2232.2	Digital Circuit Equipment	12.00	15.00%	14.12	elg	2	18.83%	18.49%	18.49%
	2351	Public Telephone	7.60	5.12%	8.01	elg	2	23.21%	23.18%	23.18%
		NID, SAI and Drop			19.00	elg	5	17.75%	17.38%	17.38%
	2411	Poles	18.00	-50.00%	12.00	elg	5	19.74%	19.45%	19.45%
	2421-m	Aerial Cable - Metallic	18.00	-38.00%	13.04	elg	5	19.24%	19.11%	19.11%
	2421-nm	Aerial Cable - Non-Metallic	20.00	-15.00%	17.39	elg	5	18.00%	17.80%	17.80%
	2422-m	Underground - Metallic	15.00	-10.00%	13.64	elg	5	19.00%	18.73%	18.73%
	2422-nm	Underground - Non-Metallic	20.00	-5.00%	19.05	elg	5	17.74%	17.37%	17.37%
	2423-m	Buried - Metallic	18.00	-5.00%	17.14	elg	5	18.05%	17.85%	17.85%
	2423-nm	Buried - Non-Metallic	20.00	-5.00%	19.05	elg	5	17.74%	17.53%	17.53%
	2426-m	Intrabuilding - Metallic	18.18	-15.09%	15.80	elg	5	18.34%	20.57%	20.57%
	2426-nm	Intrabuilding - Non-Metallic	26.11	-10.43%	23.64	elg	5	17.35%	18.94%	18.94%
	2441	Conduit Systems	40.00	-4.00%	38.46	elg	5	17.26%	17.16%	17.16%

7/23/2002

ACF by Account
file Acf_ptic

File:	ACF_PTIC.xls						
Service Area:	ACS - North Pole						
		a	b		c	d	e
		Cost of	Expense		Total	Secndry	Total
Account		Capital	PlantSpec	Nonspec	Cost	ACF	ACF
Primary Accts							
Switching	2212	20.42%	7.64%	4.09%	32.15%	19.94%	52.09%
Radio Systems	2231	16.33%	10.86%	4.09%	31.28%	19.89%	51.17%
Circuit Equip	2232	18.49%	10.66%	4.09%	33.24%	20.01%	53.25%
Aerial C&W Cpr	2421C	19.11%	4.30%	4.09%	27.50%	2.31%	29.80%
Aerial C&W Fbr	2421F	17.80%	4.30%	4.09%	26.19%	2.30%	28.49%
UG Cable Copper	2422C	18.73%	7.82%	4.09%	30.64%	2.33%	32.97%
UG Cable Fiber	2422F	17.37%	7.95%	4.09%	29.42%	2.32%	31.74%
Buried Cbl Copper	2423C	17.85%	2.34%	4.09%	24.28%	2.28%	26.56%
Buried Cbl Fiber	2423F	17.53%	19.21%	4.09%	40.83%	2.42%	43.25%
Poles	2411	19.45%	67.92%	4.09%	91.46%	2.84%	91.46%
Conduit	2441	17.16%	0.56%	4.09%	21.81%	2.26%	21.81%
Secondary Accts							
Land	2111	0.00%	7.99%	4.09%	12.08%		12.08%
Motor Vehicles	2112	21.12%	0.04%	4.09%	25.26%		25.26%
Spec'l Purp Veh	2114	0.00%	0.00%	4.09%	4.09%		4.09%
Garage Work	2115	19.91%	0.00%	4.09%	24.01%		24.01%
Other Work Equip	2116	19.07%	0.89%	4.09%	24.05%		24.05%
Buildings	2121	18.66%	6.57%	4.09%	29.32%		29.32%
Furniture	2122	17.81%	0.03%	4.09%	21.92%		21.92%
Gen Purp Comp	2123	24.70%	39.01%	4.09%	67.80%		67.80%
d	Per Depr, WACC & TAX Factors Sheet						
e	Per ExpFctrs Sheet						
f	a+b						
g	Per SecAcctFctrs Sheet						
h	c+d						
Note: Radio=Ckt.Eq.							
Reflects Iowa retirement curves (AUS data) for AK.							
1998 Capcost used based on 1998 Prop. Tax assumption							

Development of ACF Expense Factors

Based on HCPM (HAI Model v 5/FCC)

Plant Specific Expense Factors**Primary Accts**

Account	Investment	Account	Expense	Factor
2212 Dig Switching	20,180,010	6212 Dig Switching	1,541,285	7.638%
2231.2 Other Radio	159,836	6231 Radio Systems	140,981	10.860%
2232 Circuit Eq	3,572,525	6232 Circuit Eq	380,880	10.661%
2421C Aerial Cable	20,746,365	6421C Aerial Cable	891,422	4.297%
2421F Aerial Cable	205,159	6421F Aerial Cable	9,004	4.389%
2422C UG Cab Copper	4,488,571	6422C UG Cable Copper	350,788	7.815%
2422F UG Cable Fiber	44,557	6422F UG Cabl Fiber	3,543	7.952%
2423C Bur Cabl Copper	50,608,885	6423C Bur Cabl Copper	1,185,196	2.342%
2423F Bur Cabl Fiber	62,308	6423F Bur Cabl Fiber	11,972	19.214%
2424 Sub Cable	0	6424 Sub Cable	0	0.000%
2431 Aerial Wire	3,221	6431 Aerial Wire	0	0.000%
2411 Poles	504,318	6411 Poles	342,520	67.917%
2441 Conduit	8,112,791	6441 Conduit	45,538	0.561%

SubTotal (1) Study Plant in Service 108,688,546

Secondary Accts

Account	Investment	Account	Expense	Factor
2111 Land	59,464	6121L Land Exp	4,753	7.993%
2112 Motor Veh	3,855,720	6112 Motor Veh	1,628	0.042%
2113 Aircraft	0	6113 Aircraft	21,557	0.000%
2114 Spec Pur Veh	369,351	6114 Spec Pur Veh	0	0.000%
2115 Garage Equip	0	6115 Garage Equip	0	0.000%
2116 Oth Wrk Equip	454,631	6116 Oth Wrk Equip	4,050	0.891%
2121 Buildings	11,992,122	6121B Bldng Exp	787,405	6.566%
2122 Furniture	2,754,431	6122 Furniture	700	0.025%
2124 Gen Purp Comp	1,238,385	6124 Gen Purp Comp	483,064	39.008%

SubTotal (2) Study Plant in Service 20,724,104

Plant Nonspecific Expense Factor**Common Overhead (Indirect) Factor**

Account	Expense	Account	Expense
6123 Office Equip	539,718	6710 Executive	446,586
6512 Provisioning	21,950	6721 Acc&Finance	666,477
6531 Power	199,752	6722 Ext Relations	207,842
6532 Network Admin	1,397,598	6723 Human Resources	591,491
6533 Testing	265,746	6724 Information Manag.	1,007,878
6534 Plnt Operations	737,678	6725 Legal	211,981
6535 Engineering	1,283,237	6727 Research & Dev	0
		6726 Procurement	405,803
		6728 Other G&A	1,044,887
Total Exp	4,445,679	Total Exp	4,582,945
Prim Plant	108,688,546	Tot Opr Exp	25,040,166
Factor	4.09%	Net Opr Exp	20,457,221
		Factor	22.40% O/H factor

[illegible]

Secondary Accounts								
	Land	Motor Vehicles	Spcl Purp Vehicles	Garage Equip	Other Wrk Equip	Buildings	Furniture	Gen Purp Comptrs
Secondary Plant	59,464	3,855,720	369,351	0	454,631	11,992,122	2,754,431	1,238,385
<u>Primary Acct</u>	<u>Prim Plant</u>							
Switching	20,180,010	20,180,010				20,180,010	20,180,010	20,180,010
Radio Systems	159,836	159,836				159,836	159,836	159,836
Circuit Equip	3,572,525	3,572,525				3,572,525	3,572,525	3,572,525
Aerial C&W Cpr	20,746,365	20,746,365	20,746,365	20,746,365	20,746,365			20,746,365
Aerial C&W Fib	205,159	205,159	205,159	205,159	205,159			205,159
UG Cable Copper	4,488,571	4,488,571	4,488,571	4,488,571	4,488,571	4,488,571		4,488,571
UG Cable Fiber	44,557	44,557	44,557	44,557	44,557	44,557		44,557
Buried Cbl Copper	50,608,885	50,608,885	50,608,885	50,608,885	50,608,885	50,608,885		50,608,885
Buried Cbl Fiber	62,308	62,308	62,308	62,308	62,308	62,308		62,308
Poles	504,318	504,318	504,318	504,318	504,318	504,318		504,318
Conduit	8,112,791	8,095,447	8,095,447	8,095,447	8,095,447			8,095,447
Total Eff Plant	108,685,325	108,667,981	84,755,610	84,755,610	84,755,610	23,912,371	23,912,371	108,667,981
Sec/Prim Plant Ratio		0.0547%	4.5492%	0.4358%	0.0000%	0.5364%	50.1503%	11.5189%
Secondary ACF		12.08%	25.26%	4.09%	24.01%	24.05%	29.32%	21.92%
Sec ACF Ratio		0.01%	1.15%	0.02%	0.00%	0.13%	14.70%	2.53%
<u>Primary Acct</u>	<u>Sec ACF</u>							
Switching	18.01%	0.01%					14.70%	2.53%
Radio Systems	18.01%	0.01%					14.70%	2.53%
Circuit Equip	18.01%	0.01%					14.70%	2.53%
Aerial C&W Cop	2.08%	0.01%	1.15%	0.02%	0.00%	0.13%		
Aerial C&W Fib	2.08%	0.01%	1.15%	0.02%	0.00%	0.13%		
UG Cable Copper	2.08%	0.01%	1.15%	0.02%	0.00%	0.13%		
UG Cable Fiber	2.08%	0.01%	1.15%	0.02%	0.00%	0.13%		
Buried Cbl Copper	2.08%	0.01%	1.15%	0.02%	0.00%	0.13%		
Buried Cbl Fiber	2.08%	0.01%	1.15%	0.02%	0.00%	0.13%		
Poles	2.08%	0.01%	1.15%	0.02%	0.00%	0.13%		
Conduit	2.08%	0.01%	1.15%	0.02%	0.00%	0.13%		
	a	b	c	d	e	f	d+e	
				(b+c)*a			Total	
<u>Primary Acct</u>	<u>Prim ACF</u>	<u>M&S Load</u>	<u>C&P Load</u>	<u>Load ACF</u>	<u>Sec ACF</u>	<u>Sec ACF</u>	<u>Sec ACF</u>	
Switching	32.15%	0.84%	5.17%	1.93%	18.01%		19.94%	
Radio Systems	31.28%	0.84%	5.17%	1.88%	18.01%		19.89%	
Circuit Equip	33.24%	0.84%	5.17%	2.00%	18.01%		20.01%	
Aerial C&W Cop	27.50%	0.84%		0.23%	2.08%		2.31%	
Aerial C&W Fib	26.19%	0.84%		0.22%	2.08%		2.30%	
UG Cable Copper	30.64%	0.84%		0.26%	2.08%		2.33%	
UG Cable Fiber	29.42%	0.84%		0.25%	2.08%		2.32%	
Buried Cbl Copper	24.28%	0.84%		0.20%	2.08%		2.28%	
Buried Cbl Fiber	40.83%	0.84%		0.34%	2.08%		2.42%	
Poles	91.46%	0.84%		0.77%	2.08%		2.84%	
Conduit	21.81%	0.84%		0.18%	2.08%		2.26%	

a, e
b, c

Per ACF by Account Sheet
Per ExpFctrs Sheet

Chosen Yr.	SL	Page	Fraction of Original Firm Deposited Aways in Given Yr.
1	1.0000	1.13045	0.093334
2	1.5000	1.13052	0.090989
3	2.0000	1.13060	0.088645
4	2.5000	1.13258	0.076336
5	3.0000	1.11708	0.061538
6	3.5000	1.10745	0.056332
7	4.0000	0.98267	0.042431
8	4.5000	0.98267	0.042431
9	5.0000	0.98267	0.042431
10	5.5000	0.98267	0.042431
11	6.0000	0.98267	0.042431
12	6.5000	0.98267	0.042431
13	7.0000	0.98267	0.042431
14	7.5000	0.98267	0.042431
15	8.0000	0.98267	0.042431
16	8.5000	0.98267	0.042431
17	9.0000	0.98267	0.042431
18	9.5000	0.98267	0.042431
19	10.0000	0.98267	0.042431
20	10.5000	0.98267	0.042431
21	11.0000	0.98267	0.042431
22	11.5000	0.98267	0.042431
23	12.0000	0.98267	0.042431
24	12.5000	0.98267	0.042431
25	13.0000	0.98267	0.042431
26	13.5000	0.98267	0.042431
27	14.0000	0.98267	0.042431
28	14.5000	0.98267	0.042431
29	15.0000	0.98267	0.042431
30	15.5000	0.98267	0.042431
31	16.0000	0.98267	0.042431
32	16.5000	0.98267	0.042431
33	17.0000	0.98267	0.042431
34	17.5000	0.98267	0.042431
35	18.0000	0.98267	0.042431
36	18.5000	0.98267	0.042431
37	19.0000	0.98267	0.042431
38	19.5000	0.98267	0.042431
39	20.0000	0.98267	0.042431
40	20.5000	0.98267	0.042431
41	21.0000	0.98267	0.042431
42	21.5000	0.98267	0.042431
43	22.0000	0.98267	0.042431
44	22.5000	0.98267	0.042431
45	23.0000	0.98267	0.042431
46	23.5000	0.98267	0.042431
47	24.0000	0.98267	0.042431
48	24.5000	0.98267	0.042431
49	25.0000	0.98267	0.042431
50	25.5000	0.98267	0.042431
51	26.0000	0.98267	0.042431
52	26.5000	0.98267	0.042431
53	27.0000	0.98267	0.042431
54	27.5000	0.98267	0.042431
55	28.0000	0.98267	0.042431
56	28.5000	0.98267	0.042431
57	29.0000	0.98267	0.042431
58	29.5000	0.98267	0.042431
59	30.0000	0.98267	0.042431
60	30.5000	0.98267	0.042431
61	31.0000	0.98267	0.042431
62	31.5000	0.98267	0.042431
63	32.0000	0.98267	0.042431
64	32.5000	0.98267	0.042431
65	33.0000	0.98267	0.042431
66	33.5000	0.98267	0.042431
67	34.0000	0.98267	0.042431
68	34.5000	0.98267	0.042431
69	35.0000	0.98267	0.042431
70	35.5000	0.98267	0.042431
71	36.0000	0.98267	0.042431
72	36.5000	0.98267	0.042431
73	37.0000	0.98267	0.042431
74	37.5000	0.98267	0.042431
75	38.0000	0.98267	0.042431
76	38.5000	0.98267	0.042431
77	39.0000	0.98267	0.042431
78	39.5000	0.98267	0.042431
79	40.0000	0.98267	0.042431
80	40.5000	0.98267	0.042431
81	41.0000	0.98267	0.042431
82	41.5000	0.98267	0.042431
83	42.0000	0.98267	0.042

	Average Net Investment in Given Year										
	0.93027	0.85333	0.84219	0.82580	0.80570	0.78747	0.77881	0.76408	0.75114	0.74780	0.73586
1			0.98767	0.95980							0.96531
2	0.79304	0.86617	0.91013	0.95948	0.77881	0.81896	0.78747	0.81568	0.79141	0.84776	0.89346
3	0.66018	0.77838	0.80761	0.85716	0.75106	0.84056	0.75731	0.81928	0.68278	0.75492	0.87001
4	0.53220	0.69221	0.71613	0.76087	0.62435	0.71136	0.67645	0.71223	0.79065	0.76538	0.82803
5	0.41060	0.56491	0.57551	0.62078	0.51232	0.61148	0.56950	0.63391	0.72201	0.68929	0.73752
6	0.29793	0.46310	0.47608	0.52540	0.39589	0.53191	0.47427	0.55951	0.65090	0.58785	0.68891
7	0.25793	0.36310	0.37551	0.40818	0.32548	0.43714	0.37935	0.48335	0.58730	0.51321	0.62003
8	0.19787	0.25233	0.26184	0.29042	0.24068	0.36258	0.30207	0.43428	0.54748	0.44441	0.54564
9	0.11523	0.14624	0.14014	0.15354	0.13030	0.23652	0.23554	0.38149	0.52855	0.38140	0.49968
10	0.06491	0.08257	0.08903	0.09431	0.08404	0.16804	0.17813	0.33429	0.45201	0.32414	0.44803
11	0.03285	0.04285	0.04404	0.04618	0.04416	0.09053	0.13261	0.26712	0.36024	0.27234	0.38972
12	0.01605	0.02285	0.02358	0.02458	0.02302	0.04595	0.08519	0.23212	0.37038	0.24141	0.35853
13	0.00804	0.01136	0.01168	0.01208	0.01168	0.02363	0.04595	0.11500	0.23297	0.15568	0.27338
14	0.00401	0.00531	0.00565	0.00595	0.00565	0.01137	0.02363	0.05037	0.11862	0.07698	0.14568
15	0.00200	0.00266	0.00274	0.00286	0.00286	0.00565	0.01137	0.02363	0.05037	0.03190	0.07698
16	0.00100	0.00133	0.00136	0.00140	0.00140	0.00286	0.00565	0.01137	0.02363	0.01595	0.03849
17	0.00050	0.00067	0.00068	0.00070	0.00070	0.00140	0.00286	0.01137	0.02363	0.00798	0.01925
18	0.00025	0.00033	0.00034	0.00035	0.00035	0.00070	0.00140	0.01137	0.02363	0.00399	0.00963
19	0.00012	0.00017	0.00017	0.00018	0.00018	0.00035	0.00070	0.01137	0.02363	0.00199	0.00482
20	0.00006	0.00008	0.00008	0.00009	0.00009	0.00018	0.00035	0.01137	0.02363	0.00099	0.00241
21	0.00003	0.00004	0.00004	0.00004	0.00004	0.00009	0.00018	0.01137	0.02363	0.00049	0.00120
22	0.00001	0.00002	0.00002	0.00002	0.00002	0.00004	0.00009	0.01137	0.02363	0.00025	0.00060
23	0.00000	0.00001	0.00001	0.00001	0.00001	0.00002	0.00004	0.01137	0.02363	0.00012	0.00030
24	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00002	0.01137	0.02363	0.00006	0.00015
25	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.01137	0.02363	0.00003	0.00007
26	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01137	0.02363	0.00001	0.00003
27	0.00000										

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KCCFactor
ATU
7/23/2002
file Acf_ptic

Reg: ELG / IRS: ELG

	KCCFact	NPV-EoP	NPV-BoP	Pmt-EoP	Pmt-BoP	0.21124	0.19915	0.19065	0.18661	0.17807	0.17746	0.23914	0.24701	0.20419	0.21597	0.18488	0.23180	0.17381	0.19454	0.19111	0.17803	0.18731	0.17374	0.17852	0.17527	0.20568	0.18937	0.17162
1	0.31126	0.26941	0.24139	0.18687	0.31938	0.28963	0.32051	0.37402	0.29679	0.31105	0.30436	0.34565	0.26966	0.32059	0.27926	0.25785	0.29653	0.26948	0.25880	0.25210	0.21398	0.20382	0.21136					
2	0.28148	0.24096	0.22288	0.18626	0.25467	0.24778	0.28674	0.29680	0.26449	0.27390	0.25558	0.28552	0.23988	0.26389	0.25266	0.23785	0.25575	0.23978	0.23852	0.23381	0.20354	0.19696	0.20575					
3	0.25262	0.22016	0.20919	0.18577	0.21631	0.21929	0.25208	0.23921	0.23553	0.24036	0.22253	0.23958	0.21777	0.22563	0.22900	0.22021	0.22550	0.21771	0.22062	0.21771	0.19612	0.19213	0.20021					
4	0.22358	0.20228	0.19735	0.18531	0.18801	0.19621	0.21737	0.19185	0.20854	0.20911	0.19593	0.20035	0.19888	0.19507	0.20694	0.20375	0.19988	0.19887	0.20391	0.20268	0.18991	0.18809	0.19471					
5	0.19374	0.18604	0.18655	0.18488	0.16537	0.17641	0.18303	0.15215	0.18321	0.17990	0.17328	0.16593	0.18203	0.16927	0.18614	0.18814	0.17732	0.18206	0.18809	0.18841	0.18438	0.18451	0.18923					
6	0.16247	0.17092	0.17647	0.18447	0.14649	0.15894	0.14946	0.11895	0.15948	0.15273	0.15349	0.13556	0.16671	0.14697	0.16650	0.17328	0.15712	0.16676	0.17302	0.17479	0.17934	0.18124	0.18377					
7	0.12921	0.15660	0.16691	0.18408	0.13036	0.14331	0.11726	0.09147	0.13735	0.12768	0.13595	0.10891	0.15263	0.12745	0.14797	0.15910	0.13892	0.15271	0.15865	0.16177	0.17466	0.17821	0.17834					
8	0.09389	0.14293	0.15777	0.18369	0.11636	0.12920	0.08723	0.06905	0.11686	0.10485	0.12031	0.08577	0.13963	0.11029	0.13056	0.14558	0.12246	0.13974	0.14495	0.14931	0.17027	0.17536	0.17294					
9	0.05818	0.12978	0.14897	0.18331	0.10408	0.11641	0.06041	0.05109	0.09807	0.08435	0.10629	0.06600	0.12758	0.09515	0.11427	0.13271	0.10758	0.12771	0.13192	0.13739	0.16614	0.17267	0.16756					
10	0.02704	0.11708	0.14046	0.18294	0.09322	0.10476	0.03799	0.03700	0.08102	0.06626	0.09372	0.04945	0.11641	0.08181	0.09912	0.12047	0.09416	0.11655	0.11955	0.12601	0.16222	0.17011	0.16221					
11	0.00742	0.10478	0.13222	0.18258	0.08356	0.09416	0.02094	0.02618	0.06577	0.05066	0.08244	0.03592	0.10604	0.07006	0.08514	0.10888	0.08206	0.10620	0.10783	0.11517	0.15849	0.16767	0.15689					
12	0.00677	0.09285	0.12421	0.18222	0.07494	0.08449	0.00964	0.01808	0.05234	0.03753	0.07232	0.02520	0.09641	0.05974	0.07233	0.09792	0.07120	0.09659	0.09678	0.10486	0.15493	0.16534	0.15159					
13	0.00001	0.08127	0.11642	0.18187	0.06722	0.07568	0.00348	0.01216	0.04073	0.02682	0.06325	0.01697	0.08749	0.05071	0.06071	0.08761	0.06149	0.08768	0.08638	0.09509	0.15153	0.16310	0.14633					
14	0.00000	0.07005	0.10882	0.18152	0.06028	0.06765	0.00090	0.00796	0.03090	0.01839	0.05515	0.01092	0.07923	0.04283	0.05028	0.07795	0.05285	0.07942	0.07665	0.08585	0.14827	0.16095	0.14109					
15	0.00000	0.05923	0.10142	0.18118	0.05405	0.06035	0.00015	0.00506	0.02278	0.01201	0.04793	0.00667	0.07160	0.03599	0.04103	0.06893	0.04518	0.07179	0.06759	0.07715	0.14514	0.15888	0.13589					
16	(0.00000)	0.04887	0.09419	0.18084	0.04843	0.05371	0.00001	0.00312	0.01626	0.00743	0.04150	0.00384	0.06455	0.03009	0.03295	0.06056	0.03842	0.06474	0.05920	0.06899	0.14214	0.15689	0.13073					
17	(0.00000)	0.03908	0.08715	0.18051	0.04338	0.04770	0.00000	0.00186	0.01118	0.00431	0.03581	0.00206	0.05805	0.02501	0.02598	0.05283	0.03249	0.05825	0.05147	0.06136	0.13925	0.15496	0.12560					
18	(0.00000)	0.03003	0.08029	0.18018	0.03882	0.04225	0.00000	0.00108	0.00738	0.00233	0.03078	0.00103	0.05208	0.02066	0.02008	0.04575	0.05228	0.04440	0.05426	0.06399	0.15311	0.12051						
19	(0.00000)	0.02189	0.07360	0.17986	0.03471	0.03733	0.00000	0.00060	0.00465	0.00116	0.02635	0.00047	0.04660	0.01697	0.01518	0.03929	0.02282	0.04680	0.03797	0.04770	0.13380	0.15131	0.11546					
20	(0.00000)	0.01491	0.06710	0.17954	0.03100	0.03289	0.00000	0.00032	0.00278	0.00052	0.02247	0.00019	0.04159	0.01386	0.01120	0.03345	0.01896	0.04178	0.03218	0.04165	0.13123	0.14958	0.11046					
21	(0.00000)	0.00929	0.06078	0.17922	0.02767	0.02890	(0.00000)	0.00017	0.00156	0.00021	0.01908	0.00007	0.03702	0.01124	0.00805	0.02821	0.01564	0.03720	0.02700	0.03612	0.12874	0.14790	0.10550					
22	(0.00000)	0.00514	0.05467	0.17891	0.02466	0.02533	(0.00000)	0.00008	0.00082	0.00007	0.01613	0.00002	0.03286	0.00906	0.00561	0.02155	0.01282	0.03303	0.02241	0.03109	0.12635	0.14628	0.10059					
23	(0.00000)	0.00244	0.04877	0.17860	0.02195	0.02213	(0.00000)	0.00004	0.00040	0.00002	0.01357	0.00001	0.02908	0.00725	0.00379	0.01945	0.01044	0.02925	0.01839	0.02655	0.12405	0.14470	0.09574					
24	(0.00000)	0.00094	0.04309	0.17829	0.01952	0.01928	(0.00000)	0.00002	0.00018	0.00001	0.01137	0.00000	0.02566	0.00576	0.00246	0.01587	0.00844	0.02582	0.01491	0.02248	0.12182	0.14318	0.09094					
25	(0.00000)	0.00028	0.03766	0.17799	0.01733	0.01674	(0.00000)	0.00001	0.00007	0.00000	0.00948	0.00000	0.02257	0.00455	0.00154	0.01279	0.00677	0.02273	0.01192	0.01886	0.11968	0.14171	0.08620					
26	(0.00000)	0.00006	0.03249	0.17769	0.01537	0.01449	(0.00000)	0.00000	0.00003	0.00000	0.00787	0.00000	0.01980	0.00356	0.00092	0.01016	0.00540	0.01994	0.00940	0.01567	0.11761	0.14028	0.08153					
27	(0.00000)	0.00001	0.02763	0.17740	0.01361	0.01251	(0.00000)	0.00000	0.00001	0.00000	0.00650	0.00000	0.01731	0.00277	0.00052	0.00796	0.00427	0.01744	0.00729	0.01288	0.11561	0.13890	0.07692					
28	(0.00000)	0.00000	0.02309	0.17711	0.01203	0.01076	(0.00000)	0.00000	0.00000	0.00000	0.00534	0.00000	0.01508	0.00214	0.00028	0.00614	0.00335	0.01520	0.00556	0.01047	0.11369	0.13756	0.07239					
29	(0.00000)	0.00000	0.01891	0.17682	0.01062	0.00922	(0.00000)	0.00000	0.00000	0.00000	0.00436	0.00000	0.01310	0.00163	0.00014	0.00465	0.00260	0.01321	0.00417	0.00841	0.11183	0.13626	0.06793					
30	(0.00000)	0.00000	0.01512	0.17654	0.00936	0.00788	(0.00000)	0.00000	0.00000	0.00000	0.00355	0.00000	0.01133	0.00124	0.00007	0.00346	0.00201	0.01144	0.00306	0.00667	0.11004	0.13500	0.06356					
31	(0.00000)	0.00000	0.01176	0.17626	0.00823	0.00671	(0.00000)	0.00000	0.00000	0.00000	0.00287	0.00000	0.00977	0.00093	0.00003	0.00252	0.00154	0.00987	0.00220	0.00522	0.10831	0.13378	0.05928					
32	(0.00000)	0.00000	0.00885	0.17598	0.00723	0.00569	(0.00000)	0.00000	0.00000	0.00000	0.00231	0.00000	0.00070	0.00001	0.00180	0.00117	0.00849	0.00155	0.00402	0.00664	0.13260	0.05509						
33	(0.00000)	0.00000	0.00640	0.17571	0.00634	0.00481	(0.00000)	0.00000	0.00000	0.00000	0.00185	0.00000	0.00719	0.00052	0.00000	0.00125	0.00088	0.00728	0.00106	0.00305	0.10503	0.13145	0.05101					
34	(0.00000)	0.00000	0.00442	0.17544	0.00555	0.00405	(0.00000)	0.00000	0.00000	0.00000	0.00147	0.00000	0.00614	0.00038	0.00000	0.00085	0.00065	0.00621	0.00071	0.00228	0.10348	0.13034	0.04703					
35	(0.00000)	0.00000	0.00289	0.17517	0.00484	0.00340	(0.00000)	0.00000	0.00000	0.00000	0.00116	0.00000	0.00522	0.00028	0.00000	0.00057	0.00048	0.00528	0.00046	0.00167	0.10198	0.12927	0.04317					
36	(0.00000)	0.00000	0.00177	0.17491	0.00422	0.00284	(0.00000)	0.00000	0.00000	0.00000	0.00091	0.00000	0.00442	0.00020	0.00000	0.00036	0.00035	0.00448	0.00029	0.00120	0.10054	0.12823	0.03944					
37	(0.00000)	0.00000	0.00100	0.17465	0.00367	0.00236	(0.00000)	0.00000	0.00000	0.00000	0.00071	0.00000	0.00372	0.00014	0.00000	0.00023	0.00026	0.00378	0.00018	0.00084	0.09914	0.12722	0.03584					
38	(0.00000)	0.00000	0.00052	0.17439	0.00319	0.00196	(0.00000)	0.00000	0.00000	0.00000	0.00055	0.00000	0.00313	0.00010	0.00000	0.00014	0.00018	0.00318	0.00010	0.00058	0.09780	0.12625	0.03237					
39	(0.00000)	0.00000	0.00024	0.17414	0.00277	0.00162	(0.00000)	0.00000	0.00000	0.00000	0.00043	0.00000	0.00262	0.00005	0.00000	0.00013	0.00266	0.00006	0.00039	0.00008	0.09651	0.12530	0.02906					
40	(0.00000)	0.00000	0.00010	0.17389	0.00239	0.00133	(0.00000)	0.00000	0.00000	0.00000	0.00033	0.00000	0.00218	0.00005	0.00000	0.00004	0.00009	0.00222	0.00003	0.00026	0.09527	0.12439	0.02591					
41	(0.00000)	0.00000	0.00003	0.17364	0.00206	0.00109	(0.00000)	0.00000	0.00000	0.00000	0.00025	0.00000	0.00181	0.00003	0.00000	0.00002	0.00006	0.00184	0.00002	0.00016	0.09							

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InputsPlant
file Acf_ptic

Plant Inputs

Account

1220

Inventories

2001

Current Value TPIS

Plant Account Values						Adjusted Values
Beg. of Year	End of Year	Average	Adjustments	GSF Allocator	Current	
914,231	914,231	914,231				914,231
129,412,650	129,412,650	129,412,650				129,412,650